

**RULES  
OF  
DEPARTMENT OF REVENUE  
INCOME TAX DIVISION**

**CHAPTER 560-7-6  
ELECTIONS AND DEFINITIONS**

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**560-7-6-.02 Meaning of Terms Used. Amended.**

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(1) Any term used in these Regulations has the same meaning as when used in a comparable context in the laws of the United States or Regulations of the Internal Revenue Service, relating to Federal income taxes, unless a different meaning is clearly required or the term is specifically defined in the Georgia Code or Regulations. Any reference in these Regulations to the laws of the United States or to the Internal Revenue Code means the Internal Revenue Code, as the term is defined in O.C.G.A. § 48-1-2, and judicial decisions thereunder.

(2) Insofar as is practicable the Commissioner shall apply and follow the administrative and judicial interpretations of the Federal Income Tax Law. When a provision of the Federal Income Tax Law is the subject of conflicting opinions by two or more Federal courts, the Commissioner shall follow the rule observed by the United States Commissioner of Internal Revenue until the conflict is resolved. Nothing contained in this section limits the right or duty of the Commissioner to audit the return of any taxpayer or to determine any fact relating to the tax liability of any taxpayer.

Authority O.C.G.A. § 48-1-2 and 48-2-12.